

UNITED STATES MARINE CORPS
Financial Management School
Marine Corps Combat Service Support Schools
PSC Box 20041
Camp Lejeune, North Carolina 28542-0041

AFC 0103
DEC 1999

AUDIT PAYMENTS

TERMINAL LEARNING OBJECTIVES:

(1) Given adjustments to pay and allowances computations, source documents, a calculator, and the references, audit adjustments to pay and allowances for accuracy and completeness in accordance with DODFMR, Vol. 7A. (3432.02.17)

(2) Given special payment computations, source documents, member's leave and earning statement, calculator, access to Marine Corps Data Network, and the references, audit special payments to ensure accuracy and completeness in accordance with the DODFMR, Vol. 7A. (3432.02.18)

ENABLING LEARNING OBJECTIVES:

(1) Given a simulated adjustment to a members pay, source documents, and the references, correct pay adjustments prior to submission to the certifying officer in accordance with the DODFMR Vol. 7A. (3432.02.17a)

(2) Given a simulated adjustment to a member's allowances, source documents, and the references, correct adjustments to the allowances prior to submission to the certifying officer in accordance with the DODFMR Vol. 7A. (3432.02.17b)

(3) Given a scenario reflecting a member's pay entitlements, source documents, and the references, identify errors in adjustments to pay entitlements for clerical rework in accordance with DODFMR Vol. 7A. (3432.02.18a)

1. **ADJUSTMENTS TO PAY AND ALLOWANCES**
(DODFMR Vol. 7A, APSM)

a. General Knowledge

(1) Substantiating Vouchers are documents that support MCTFS transactions reported by finance officers that affect pay and allowances. The ultimate disposition of substantiating vouchers depends upon the nature of the vouchers and the effect on the MMPA. Finance officers are to submit all substantiation vouchers to the DFAS-KC/CTAR, except for NAVMC 11060's. This includes vouchers the substantiate enlistment's, reenlistment, extensions or enlistment, reversions from officer to enlisted grade or payments of bonuses whether partial or lump sum, and original direct deposit sign-up forms (SF 1199A). NAVMC 11116: Miscellaneous Pay Order/Special Payment Authorization is submitted as a substantiating voucher if a special or emergency payment is made. If payment is not made, attach a copy to the diary, endorse the original, and send it back to the originator with the action taken.

b. Auditing adjustments to pay and allowances.

(1) Ensure all substantiating documents and appropriate Leave and Earning Statements (LES) and/or Marine Corps Total Force System (MCTFS) TRS pages are included with the Disbursing Data Entry Worksheet (DDEW).

(2) Ensure computation of the credit or checkage is for the specified pay or allowance.

(3) If computation is correct, does the DDEW contain the appropriate diary entry to be put on a diary.

(4) Does the substantiating document contain the appropriate information to be submitted to DFAS-KC.

(5) If the work by the finance clerk is incomplete or incorrect, return to the clerk for rework. Have the clerk look up the appropriate reference(s) to accomplish the task.

2. AUDIT SPECIAL PAYMENTS
(APSM, 050305)

a. General Knowledge

(1) The finance officer uses the DD/EFT (Direct Deposit/Electronic Fund Transfer) special payment process to create cyclic EFT payments when required to pay a member a fixed amount or to compute pay for a specific number of

days.

(2) Report TTC 699/000 to create a cyclic EFT payment(s).

(3) Report TTC 699/001 to post and 809 payment remark to the respective MCTFS record(s) when the payment(s) have already been issued by a field finance officer.

(4) All other payment(s) (i.e. Advance Pay, Selective Reenlistment Bonus...) will be made with the appropriate diary entry. The diary entry will create a payment to the member's financial institution within approximately 48 hours via the DD/EFT process.

b. Auditing Special Payments

(1) Ensure appropriate TRS pages or LES's are with the special payment substantiating document.

(2) Audit payment(s) for correctness in accordance with the procedures outlined in the APSM to compute the specific type of payment(s).

(3) If payment(s) is computed correctly, and the appropriate diary entry is submitted, forward for diary input.

PRACTICAL APPLICATION:

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